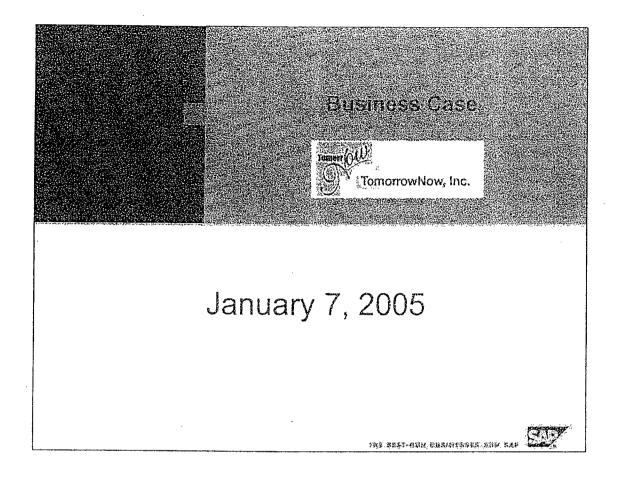
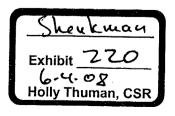
EXHIBIT 51







SWOT Acquisition Analysis

Strowins

- Very short time to market for offering and announcing service offering
- "No frills" model makes sense for a segment of customers
- This company has two years of experience building a maintenance and support model
- Targeting stable and mature PSFT releases and limiting the complexity of the service, appears to be a successful model

Weak souther

- Management is not sophisticated
- Customers have been offered 10 year support terms, discouraging upgrade
- Solely focused on U.S./Canada market
- JD Edwards support practice is just starting
- TomorrowNow has limited experience supporting PSFT 8.x customers
- The bulk of TomorrowNow personnel are outside Austin, Texas
- The TomorrowNow model is not unique a similar model could be replicated by another company

Coparteriles

- Oracle's deal assumptions are challenged by this support model - losing support revenue stream forces actions or reactions and is a distraction
- Oracle's legal challenges to Temorrownow's ability to provide derivative works/support will require Oracle to also sue its customers - a difficult situation for Oracle
- There is a level of critical mass with expertise delivering a no frill support model, but scaling is heavily reliant of adding new headcount

Trensis

- The access rights to the Peoplesoft software is very likely to be challenged by Oracle and past operating issues may be a serious liability if Oracle challenges (i.e., offsite production copies and the form of delivery of regulatory updates may be subject to Oracle challenge)
- The "no frills"/lower cost model is at odds with SAP's maintenance model - this conflict will create issues among PSFT and SAP customers
- Its unclear if a "no frills" model is appealing to the broad PSFT customer base or the PSFT customer base that are most successfully converted to SAP

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